

Adopted	Rejected
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COMMITTEE REPORT

YES:	17
NO:	3

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 2073, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 6-1.1-4-32 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 1999]: **Sec. 32. (a) For purposes of this section, a taxing district**
- 5 **in a township includes a taxing district located wholly or partially**
- 6 **in the township.**
- 7 **(b) Each township assessor shall report to the state board of tax**
- 8 **commissioners by November 1 of each year the assessed value of**
- 9 **the following property in each taxing district in the township as of**
- 10 **March 1 of the year:**
- 11 **(1) Real property owned by the United States and its agencies**
- 12 **and instrumentalities that is exempt from property taxation.**
- 13 **(2) Real property owned by the state and its agencies and**
- 14 **instrumentalities that is exempt from property taxation,**

1 categorized as state educational institutions (as defined in
2 IC 20-12-0.5-1), the department of correction, parks, and
3 other property.

4 (3) Real property owned by a local unit of government that is
5 exempt from property taxation.

6 (c) By November 1 of each year after the year in which property
7 is first assessed under subsection (b), each township assessor shall
8 report to the state board of tax commissioners the following:

9 (1) The assessed value of property in each taxing district in
10 the township that is first assessable under subsection (b) as of
11 March 1 of the current year.

12 (2) The assessed value of previously reported property in each
13 taxing district in the township that is no longer assessable
14 under subsection (b) as of March 1 of the current year.

15 (d) The state board of tax commissioners may, before December
16 1 of each year, change the assessed value of any property assessed
17 by a township assessor under subsection (b). A determination of
18 assessed value by the state board of tax commissioners under this
19 subsection is not subject to appeal by any entity.

20 (e) By December 31 of each year, the state board of tax
21 commissioners shall report the following to the general assembly:

22 (1) The assessed value of each category of real property
23 assessed as of March 1 of the current year under subsection
24 (b) in each taxing district in the state.

25 (2) The assessed value of all exempt property in each taxing
26 district in the state listed in the tax duplicate prepared under
27 IC 6-1.1-22-3 for March 1 of the current year.

28 SECTION 2. [EFFECTIVE JULY 1, 1999] IC 6-1.1-4-32, as added

1 **by this act, applies to assessments of property after February 28,**
2 **1999.**

3 Renumber all SECTIONS consecutively.
 (Reference is to HB 2073 as introduced.)

and when so amended that said bill do pass.

Representative Bauer